

**IN THE UNITED STATES DISTRICT COURT
FOR THE WESTERN DISTRICT OF MISSOURI
WESTERN DIVISION**

CERTIFICATE OF SERVICE

Defendants Impac Real Estate Asset Trust Series 2006-SD1 (“Impac 2006-SD1”) and its indenture trustee, Deutsche Bank National Trust Company (“DBNTC”), and Wingspan Portfolio Advisors, LLC (“Wingspan”) hereby certify, through counsel, that on this 25th day of October, 2011 true and correct copies of the below-listed discovery responses were served via first-class mail, postage prepaid, upon counsel of record set forth on the service list below.

Documents served:

- Response to Plaintiffs' First Set of Interrogatories to Impac Real Estate Asset Trust Series 2006-SD1
- Response to Plaintiffs' First Request for Documents to Impac Real Estate Asset Trust Series 2006-SD1
- Response to Plaintiffs' First Set of Interrogatories to Defendant Wingspan Portfolio Advisors, LLC
- Response to Plaintiffs' First Request for Documents to Defendant Wingspan Portfolio Advisors, LLC

Service List:

R. Frederick Walters, Esq.
David M. Skeens, Esq.
Garrett M. Hodes, Esq.
J. Michael Vaughan, Esq.
Kip D. Richards, Esq.
Walters, Bender, Strohbehn & Vaughan
2500 City Center Square
1100 Main Street
P.O. Box 26188
Kansas City, MO 64196

Mark A. Olthoff, Esq.
Anthony Bonuchi, Esq.
Polsinelli Shughart, P.C.
120 West 12th Street
1700 Twelve Wyandotte Plaza
Kansas City, MO 64105-1929

Peter W. Carter, Esq.
Paul R. Dieseth, Esq.
Dorsey & Whitney, L.L.P.
50 S. 6th Street, Suite 1500
Minneapolis, MN 55402-1498

Leslie A. Greathouse, Esq.
Spencer Fane Britt & Browne
1000 Walnut Street, Suite 1400
Kansas City, MO 64106-2140

Irvin V. Belzer, Esq.
Craig S. O'Dear, Esq.
Catesby A. Major, Esq.
Bryan Cave LLP
3500 One Kansas City Place
1200 Main Street
Kansas City, MO 64105

Michael G. Biggers, Esq.
Bryan Cave LLP
One Metropolitan Square
211 North Broadway, Suite 3600
St. Louis, MO 63102-2750

Thomas M. Hefferon, Esq.
Joseph F. Yenouskas, Esq.
Goodwin, Procter, L.L.P.
901 New York Ave., NW
9th Floor
Washington, DC 20001

Randolph G. Willis, Esq.
Bradley J. Rapple, Esq.
Rasmussen Willis Dickey & Moore, LLC
9200 Ward Parkway, Suite 400
Kansas City, MO 64114

Roy W. Arnold, Esq.
Thomas L. Allen, Esq.
Reed Smith LLP
225 Fifth Avenue, Suite 1200
Pittsburgh, PA 15222-2716

Barry F. MacEntee
Terese A. Drew, Esq.
John A. Mazzei, Esq.
Hinshaw & Culbertson, L.L.P.
Gateway One
701 Market Street, Suite 1300
St. Louis, MO 63101-1843

Thomas F. Ging, Esq.
Barry F. MacEntee, Esq.
Hinshaw & Culbertson
222 North LaSalle Street, Suite 300
Chicago, IL 60601-1081

Harry S. Davis, Esq.
Marcy R. Harris, Esq.
Marguerite E. Gardiner, Esq.
Schulte, Roth & Zabel, L.L.P.
919 Third Avenue
New York, NY 10022

Todd W. Ruskamp, Esq.
Shook, Hardy & Bacon, L.L.P.
2555 Grand Blvd.
Kansas City, MO 64108-2613

Richard L. Martin, Esq.
Thomas J. Fritzlen, Jr., Esq.
Martin, Leigh, Laws & Fritzlen, PC
1044 Main Street
400 Peck Plaza
Kansas City, MO 64105-2135

Respectfully submitted,

October 25, 2011

/s/ Barry L. Pickens
Barry L. Pickens, Esq. MO #43379
SPENCER FANE BRITT & BROWNE LLP
1000 Walnut Street, Suite 1400
Kansas City, MO 64106-2140
Telephone: (816) 474-8100
Facsimile: (816) 474-3216

/s/ Daniel J. Tobin
Daniel J. Tobin, Esq. (admitted *pro hac vice*)
BALLARD SPAHR LLP
4800 Montgomery Lane, Suite 700
Bethesda, MD 20814
Telephone: (301) 664-6200
Facsimile: (301) 664-6299

*Attorneys for Defendants Impac Real Estate Asset
Trust Series 2006-SD1 and Deutsche Bank National
Trust Company in its capacity as indenture trustee
and Wingspan Portfolio Advisors, LLC*

DMEAST #13550705